



PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re the Application of

Yoshitaka SASAKI et al.

Group Art Unit: 3729

Application No.: 10/654,430

Examiner: T. NGUYEN

Filed: September 4, 2003

Docket No.: 117037

For: METHOD OF MANUFACTURING THIN-FILM MAGNETIC HEAD

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Pursuant to the March 17, 2006 Notice of Allowance, we provide our comments on the Statement of Reasons for Allowance.

Applicants note a typographical error in the Statement of Reasons for Allowance. Specifically, the phrase "forming a nonmagnetic layer so as to SII etched portions of the gap layer and the first pole layer while the mask is left unremoved," in the Examiner's Statement of Reasons for Allowance should read "forming a nonmagnetic layer so as to fill etched portions of the gap layer and the first pole layer while the mask is left unremoved," to match the corresponding part of claim 1.

Should the Examiner disagree, the Examiner is requested to contact the undersigned immediately to discuss.

Respectfully submitted,

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JAO:JAN/axl

Date: April 17, 2006

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<p>DEPOSIT ACCOUNT USE AUTHORIZATION Please grant any extension necessary for entry; Charge any fee due to our Deposit Account No. 15-0461</p>
